Sectt. II-27—45,006—19-10-39.

76/9
3987-E ✓

(1940) Department.

SERIES.

G.O. No. 4920 Pol

Dated 18.10.40.

[Despatch Abstract.]

Grant to Kurunegala Panchayat
(Ballary Rd) Memorial &c—

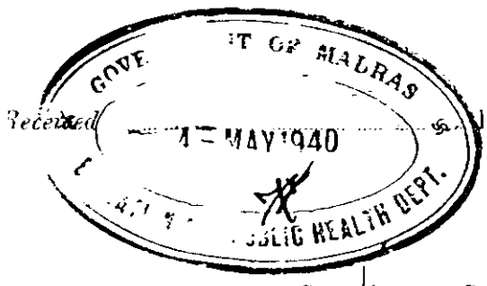
Print

Abstract &c

papers records

C.F. 30

Local Administration DEPARTMENT.



Received ... 19 ... Registered ... 19 18814

Subject.

Grants - Grants - in - aid - Kurugodu Panchayat (Bellary District) - Overdrawals and irregularities in utilization during 1936-37.

Ref:- G.O.No. 4115 Education and Public Health - dated 7-11-39.

*****

ENCLOSURES.
No. ...
Spare copies ...

Ref.C. No. 1324/40,

Station Bellary. Dated the 1st May 1940.

From (Name) Dr. R. Nagan Gowda, M.Sc., Ph.D.,
(Designation) President District Board, Bellary.

To The Secretary to the Government of Madras,
Education and Public Health Department.
Fort Saint George, Madras.

Sir,

In the above G.O. Government have ordered the recovery of Rs. 1310-0-9 representing grants-in-aid said to have been overdrawn by the Kurugodu Panchayat Board.

2. A grant of Rs. 1310-0-0 was drawn by the Panchayat Board for the work of convertinga a step well in Ujjalapeta into a draw well, in 1936-37. A copy of G.O.No. Ms.4090-Education & P.H, dated 15-11-1938 with this Office No. 2992/38 dated 10-12-38 was communicated to the President of the Panchayat Board with a request to get the item removed from the list of pending objections after furnishing the necessary replies to the District Inspector of Local Fund Accounts, Bellary. The President of the

Panchayat

Panchayat Board reports that all the vouchers connected with the well work in question to-gether with the meaure--ment book No. 32/100 have all been sent by him to the District Inspector of Local Fund Accounts Bellary before the transfer of the audit to the District Panchayat Officers. It is also reported that the muster roll was checked by the President, every day and he is satisfied with regard to its correctness. This objection finds a place in the audit report of the Panchayat for 1936-37 as para 12 and I have also reviewed the report.

3. The President has already taken the necessary steps to meet the objection satisfactorily. The District Panchayat Officer Bellary has been addressed in this Office letter No. 40/39 dated 27-10-39 (copy enclosed) to drop the objection in the circumstances already reported by the President of the Panchayat. The District Panchayat Officer does not appear to have taken necessary steps to report the facts to Government to drop the objection.

4. I therefore request that the Government may be pleased to drop the objection in the circumstances explained by the President and to direct that the question of recovery of the amount ordered be waived. Copies of the reports of the President in this matter are enclosed.

President,
District Board, Bellary.

V.S.D/1-5.

Copy to the Accountant General, Fort Saint George, Madras.

2. The recovery in question may be kindly kept in obeyance till the receipt of orders of Government in the matter.

3-5-3

Copy of the letter Ref.C.No. 40/39 dated 17-10-39 from the President District Board Bellary to the District Panchayat Officer Bellary.

Grants - Grants-in-aid - Kurugodu Panchayat Board - Overdrawals and irregularities in utilization during 1936-37.

Ref:- Your letter No. 214/39 dated 2-8-39-Para 12 regarding Ujjalapet well.

The President of the Kurugodu Panchayat Board was asked in this office N.Dis. 2992/38 dated 10-12-38 to take very early steps to have the objections removed, after furnishing the complete replies. He reports that all the points raised by the audit have been replied to the District Inspector of Local Fund Accounts Bellary before the transfer of the audit to the District Panchayat Officer. He reports that all vouchers connected with the well work with the measurement book No. 32/100 have all been sent by him to the audit Office. All the deviations from the sanctioned estimate have been sanctioned by the Panchayat. The muster roll was checked by the President every day and he is satisfied with regard to its correctness. This objection finds a place in the audit report of the Panchayat for 1936-37 as para 12. The reply furnished regarding the action taken by the Panchayat Board may be considered to meet the objection satisfactorily. I have recorded my observation in my review R.C.1639/38 dated 24-6-39 that no room should be given in future for the irregularities pointed out by the auditors. In the circumstances stated above the objection need not be pursued. It may be dropped.

/True copy/

President,
District Board, Bellary.

V.S.D/1-5.

1.5.40.

From

Sri. T. Chandrasekharappa

President, Panchayat Board

Kumbadu (Bellary District)

To

The President-

District Board

Bellary.

C. No 21/38 dated 17.6.1938

Sir

Sub:- Audit report-1936-37- Kumbadu & Panchayat-
Replies Submitted.

Para 5. Classification of houses for purposes of assessment of House tax publication of a notification.

This subject inadvertently escaped notice in the previous years ending with 31.3.38. The necessary classification has been made and a notification accordingly published to take effect from 38.39 The omission of the previous years may be kindly condoned.

Para 6. Time barred arrears.

The amount represents mostly irrecoverable items relating to persons who have been hard hit by famine conditions. All possible steps have been taken, to collect the amount and with the greatest difficulty a sum of Rs 100/- has been collected. The balance has been written off as irrecoverable. The assessees had asked for time for payment. The economic conditions being unsatisfactory the board after due consideration remitted the amounts.

Para 7. The monthly lists

The only officer of the panchayat being the clerk, he could not attend to this work till now. He is strictly instructed to attend to this work from 38.39

5

Para 8. Dangerous and offensive Trades

The audit-instruction is being followed from 38-39

Para 9:- The omission is regretted.

Para 10:- There is practical difficulty in having to make frequent remittances to the bank situated about 14 miles away from this village. The president may be authorized to retain with him a ~~cash~~ cash balance not exceeding Rs 150/- for emergent expenditure

Para 11 Security Bond

The bond since obtained may be perused at the next audit.

Para 12:- Conversion of stepwell into a draw-well Vijjalapet - Drawal of grant - deviations etc

The connected vouchers have been taken by the auditor.

The measurement book No 32/100 has since been sent to the audit office

The diviations referred to have been sanctioned by the Panchayat. A copy of the resolution is enclosed.

The muster roll was checked every day by me. (the president of the Panchayat) I am satisfied with regard to its ~~correctness~~ correctness.

The omission to record evidence of my check is regretted.

A certificate to be enclosed to the muster-roll is submitted. The objection may be kindly dropped.

Para 13:- Noted for future guidance

(Sd) T. Chandrasekharappa
President Panchayat Board
Kurugodu.

(True Copy)

S. B. 6/1706
30-6-39

President
Panchayat Board
Kurugodu

Certificate in the Muster Roll 6

Certified that coolies were actually employed on work, which is not susceptable of measurements and that the work turned out is worth the amount paid for it Viz:. (Rs 879.10-0) Eight hundred seventy eight and annas ten only for baling wain.

(Sd) D. Chandrasekharaffer
President, Panchayat Board
Kurunegoda

(True extract)

S. Chandrasekharaffer
30.6.39
President Panchayat Board
Kurunegoda

14/6

PROCEEDINGS OF THE PANCHAYAT BOARD KURUGODU

Dated 15th June ..... 1938.

M. R. Ry.

J. Chandrasekharappa Navaru.

Read:-

Audit Report and its replies of this Panchayat Board for the year 1936-37 to be approved.

Resolution No. 4

Approved

(Sd) J. Chandrasekharappa
President

(True copy)

S. [illegible] 30-6-39
President

4/6

PROCEEDINGS OF THE PANCHAYAT BOARD KURUGODU

Dated 15th June .....193 9.

M. R. Ry.

J. Chandrasekharappa Navaru.

Read:-

Net excess expenditure incurred on diversion of (Rs 1346 - 14 - 0) to be sanctioned on the conversion of step-well into a draw-well at Hyallapalla as per Completion report

Resolution No. 12

Sanctioned

(Sd) J. Chandrasekharappa

president

(True copy)

S. [illegible] 30-6-39

president.

14/t

PROCEEDINGS OF THE PANCHAYAT BOARD-KURUGODU

Dated 15.. th.. June.... 1939.

M. R. Ry.

J. Chandrasekharappa Navaru.

Read:-

Note by the president- requesting to write off Rs(96 - 12 - 0) being the arrears of house tax for the year 1933 - 34 as irrecoverable

Resolution No.

Resolved to write off the amount of Rs 96 - 12 - 0 as irrecoverable under any circumstances

(Sd) J Chandrasekharappa
president-

(True copy)

S [illegible]
30-6-39
president-

14/6

Local Funds Department

From

Y. Mahabaleswarappa Esquire,
President, District Board
Bellary

To

The President
Panchayat Board, Kumgodu.

C. No 643/38 dated 4th March 1938

Sri

Ref: Audit report for 1936-37.

The action taken on the points noted below may be reported to this Office on or before 20.3.38. The objection relating to the conversion of Step-well at Uppapet into a draw well undertaken with the aid of provincial grant-in-aid for irrigation.

a) Failure to publish a notification regarding the levy of house tax according to the scale prescribed by District Board.

b) Irrigation arrears involved Rs 1938-40

c) Failure on the part of the staff to submit lists of houses constructed or reconstructed and of places used for trades licensable under Section 173 of Local Board Act

d) Series of irregularities in the execution of the work of converting Step-well into a draw-well with the aid of Government-grant

(By order)

(Sd). A. Nanjundayya
Secretary

(True copy)

S. [illegible] 30.6.39
President
Panchayat Board Kumgodu

1416.

~~Proceedings~~ ~~Memorandum~~ of the President District Board, Bellary

Dr. R. Nagan Gowda M.Sc. Ph.D.

C. No 1639/38 dated 24th June 1938

Read - the following:-

Reply of President - Panchayat - Board Kurugodu to the Audit report on the accounts of the panchayat for 1936-37 and Boards resolution on approving the Reply.

ORDER

1. Para 6 of the Audit report.

A copy of the ~~Bo~~ resolution of the Board writing off Rs 98-4-0 should have been sent. It must be sent to the audit office expeditiously.

2. Para 9: The omission being serious should not be allowed to recur.

3. Para 10:- The explanation is not acceptable. The president may send up application for allowing him to retain cash balance on hand to an extent of Rs 100/- explaining the special difficulties referred to by him. The subject will be placed before the Board and its decision communicated to ~~him~~ him.

4. Para 13:- No room should be given in future for the irregularity referred to by the auditor. The rules should be strictly observed.

(By order)

(Sd). A. Narayanayya
Secretary

Copy to the president Panchayat Board Kurugodu
District Inspector of Local Fund Accounts
Bellary.

(True copy)
S. Bo 30-6-38
30-6-38
President
Panchayat Board Kurugodu
14/6

C. R. No 77/38

Retransmitted

The point raised herein is the same as that in para 12 of the Audit report for 1936-37 and replied to already. Please see review of the President, District Board, No 1637-38 dated 24-2-38 copy of which has also been communicated to the District Inspector of Local Fund Accounts, Belgaum. His remarks will be observed if a detailed estimate be prepared and submitted before the completion of the works, the figures to be taken to the extent of the provision and not the actuals obtained. These have been explained in detail in the audit note, and steps have been taken.

Attention is invited to the method of the realisation of the receipts, which has been explained in the audit note appended to the report and the steps taken to rectify the irregularity noted.

(Sd) S. Rao
30-6-39
President

(Inclosure)

S. Rao
30-6-39
President

Provisional-
provisional approval and the estimates.

13

C. No 18814

Ex P. 11

From the P. D. B. Bellary
C.no. 1324/40 Dt 1st May 1940

Sub: Grants - Kumsadu Panchayat - (Bellary Dt.) - Overdrawals and irregularities in utilization. Rg. G.O. No 4115 P.H. Dt 7.11.39.

Memo. No. 18814-2.E2 P.H. Dt 21/5-1940

Returned to the Inspector of Repl. Councils and Local Boards for ~~early~~ remarks.

SRy
20/6/40.

vsm
18.6.40

18/6/40

To
The Inspr. of Mu. Cls. & L. Bds.
(with ref. to original & the reply)

C.F. 30.

Local Administration **DEPARTMENT.**

Received ... 19 *Registered* 37899/G2 16.9. 1940.

Subject.

Grants - Kurugodu Panchayat Board - Bellary District - Overdrawals and irregularities - in utilization.

ENCLOSURES.
No.
Spare copies

L.Dis. No. 23977/40

Station Madras., *Dated the* 14. 9. 19 40

From (Name) S. Ranganathan, Esq., O.B.E., I.C.S.,
(Designation) Inspector of Municipal Councils and Local Boards.

To The Secretary to the Government of Madras,
Education & Public Health Department.

Sir,

Ref: Govt. Memo No.18814-2 E.2 P.H. dated 21-6-40.

I send herewith a copy of the report of the District Panchayat Officer, Bellary, C.R.374/40 dated 12-8-40 on the above subject and offer the following remarks.

The measurement book was not produced before the auditor and so he objected. If he had seen it he would not have objected to the provincial grant of Rs.1310 as overdrawn or irregularly drawn by the panchayat board. The District Panchayat Officer has seen the measurement book and reported

15

that with the aid of the above grant the panchayat board executed the well work worth Rs.3510-4-0. The audit department need not therefore press its audit objection.

2. The enclosures received are herewith returned.

for Inspector.

cs.14/9/40.

15 16

Copy of C.R.No.374/40 dated 12-8-1940 of the District Panchayat Officer, Bellary.

Subject:- Grants - Grants-in-aid - Kurugodu Panchayat - Bellary Taluk - Bellary District - Overdrawals and irregularities in utilisation during 1936-37.

Ref:- N.R.C.No.23977/40 dated 23-6-1940 of the Inspector.

Submitted to the Inspector of Municipal Councils and Local Boards, Madras.

I obtained the connected records from the President, District Board, Bellary and the President, Panchayat Board, Kurugodu. On verification of those files and files available in this office I found the following information.

During the audit of 1936-37 a sum of Rs.1310 was kept under objection and the following were details for the above sum for which I have offered my remarks against them.

Objections.	Remarks.
1. A sum of Rs.1310 was adjusted to the panchayat board on 31st March 1937 as Provincial grant due to the board out of a sum of Rs.1450 allotted by the President, District Board, Bellary and that the above sum together with an equal share of the board amounting to Rs.2620 was paid to the board but the measurement book relating to the work was not produced for audit.	An estimate for a sum of Rs.2900 was sanctioned by the district board in its resolution No.36(2) dated 31-7-1936. Measurement book No.32/100 in which the measurements of the work is recorded is produced. According to that the total value of the work done had gone up to Rs.3510-4-0. The work was recorded by the Local Fund Overseer of the district board and check-measured by the Local Fund Assistant Engineer. But the contractor is paid only Rs.2900 as final payment. When the president was questioned about the payment of the balance and how the contractor has foregone the balance of amount he said that the contractor did the work out of charity for the welfare of the public from the savings he had. Hence the interest taken by the president to execute a work amounting to Rs.3510-4-0 at a cost of Rs.2900 deserves to be appreciated.

Objections.	Remarks.
2. It is not known whether in converting the old step well into a draw well any stones were obtained by dismantling the old well.	On enquiry I find that the old well was only a big pit with the facility to get in and fetch water. An important local land-lord and district board member also testified to the fact. (His statement enclosed). This was also seen from the measurement book the estimate and the specification report which do not provide for old materials.
3. Materials at site accounts were not prepared and produced.	The board had a clerk who was quite inefficient in-experienced and hence neglected to maintain the accounts. He was also found to be responsible for some of the irregularities and he was about to be dismissed from service when he resigned. As there were no old materials at all this objection may be dropped.
4. Gravel valued at Rs.840-2-0 remained at site not having been used for filling in and as such the cost of gravel unused should have been deducted from Rs.2620 while claiming grant. The grant of Rs.420-1-0 drawn on the unused gravel is not admissible in audit and would need refund to Provincial funds.	Gravel has since been used which can also be seen from the measurement book duly checked by the Local Fund Assistant Engineer. Hence this objection may also be dropped in view of the fact that the work is completed and the well is now highly useful to the villagers.

5. In connection with the above work the items of work detailed below were done either in excess or in deviation of the provision in the estimate without obtaining the sanction therefor in the completion report and hence the drawal of grant of Rs.673-7-0 as detailed below is not

in order.

Item of work.	Estimated provision.	Value of work done.	Excess or deviation.	15% deduction as per bill.	Net excess.	Half grant
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Baling out water.	300/-.	982-6-0.	682-6-0.	102-6-0.	580-0-0.	290-0-0.
2. Earth filling.	1465. Filling in with metal.	689-6-0.	689-6-0.	103-5-0.	586-1-0.	293-0-0.
	Gravel collected for filling.	988-6-0.	212-12-0.	31-14-0.	180-14-0.	90-7-0.
						673-7-0.

Item No1.- The deviation has since been pointed out in the completion report and placed before the board and its sanction has been obtained in resolution No.12/15-6-1938. Under rule 247 of the Local Boards Manual deviation which could not be incorporated in a revised estimate may also be explained in completion report and sanction taken from competent authority.

Item No.2.- Similarly the deviation was placed before the board and the sanction of the board was obtained.

6. There was no evidence from the muster roll that the progress of baling water referred to above was supervised by one officer-in-charge of the work, and that it was satisfied that the expenditure was actually incurred.

There is no column intended for recording such a supervision and hence the president's ignorance in this direction may be excused.

7 The paymentsmade were not attested by any witnesses.

This was an error which was done out of ignorance which may be excused.

P.T.O.

19

8. The certificate that the coolies were actually employed on work which is not suspectable of measurements and that the work turned out is worth the amount paid for it was not recorded in the muster roll for Rs.878-10-0 for baling out water.

This is also an error which occurred out of ignorance and the president has subsequently given a separate certificate. (please see page 6 of NRC.No.23977 of 40 dated 23-6-1940 of the Inspector).

Under the circumstances pointed out in the paragraphs above and in view of the review No.40/39 dated 17-10-1939 of the president, district board and in view of the fact that the well is completed in a satisfactory way and is serving a useful purpose to the public I recommend that the objection may kindly be dropped. N.R.C.No.23977/40 dated 23-6-40 of the Inspector containing 12 pages is also submitted herewith.

Copy of statement of Sri N.Marribasavana Gowd, a prominent local member and district board member.

Regarding the well work at Ujjalapet originally it was a big pit. There were no stones of old well as it was only a big pit with mere steps. It was converted into a draw-well only with new stones.

"TRUE COPY"

for Inspector.

L.P.14-9-40.

Copy of para 12 of the audit report on the accounts of the Kurugodu Panchayat Board, Bellary district for the year 1936-37.

Name of auditor:-- Mr. V.Venkateswarlu, Audit clerk

Time taken for audit: From the 23rd Novr.37 to the 25th Novr.37

--(O):--

12. Execution of works with the aid of provincial grants - Irregularities in!

Converting a step well into a draw well at Ujjalapet - Estimate Rs.2,900.

A sum of Rs.1310 was adjusted to the panchayat board on the 31st March 1937 as provincial grant due to the board out of a sum of Rs.1450 allotted by the President Dt.Bd. Bellary in his letter C.R.No.2104/36 dated the 11th February 1937 with reference to to G.O.No.1316 P.H. dated 20-( )d G.O.No.90 P.H. dated the 15th January 1937, sanctioning grants for rural water supply in respect of the value of Rs.2620 of the above work.

The grant received together with the Board's share amounting to Rs.2620 was disbursed to the contractor in April 1937. The voucher produced in support of the payment was not duly passed for payment by the president. The payees' acknowledgment obtained was not stamped. The measurement book containing the detailed measurements of the quantities shown in the contract certificates was not produced for audit. The omissions should be supplied and the measurement book produced.

It is not known whether in converting the old step-well into a draw well any stones were obtained by dismantling the old well and if so, how they were disposed of. They were not used on the work as seen from the estimate and the bill for the work. Materials at site accounts were not prepared and produced.

Though the value of work executed amounted to Rs.2758-5-0 grant was drawn on an expenditure of Rs.2620/- and the difference of Rs.138-5-0 was stated to represent the deduction at 5 per cent towards security for the proper completion of the work. Grant should have been drawn on this amount also, as the amount of grant and the Board's ~~xx~~ share less any deduction for security &c., only should be paid within one month after the

21 ~~200~~

'drawal of grant. Thus a sum of Rs.69 was foregone to the Board's funds in not having claimed grant.

Gravel valued at Rs.840-2-0 (Rs.988-6-0 being the total cost of gravel collected less 15 per cent deduction in the bill viz., Rs.148-4-0 remained at site not having been used for filling in and as such the cost of gravel unused should have been deducted from Rs.2620/- while claiming grant. The grant of Rs.420-1-0 drawn on the unused gravel is not admissible in audit and would need refund to provincial g funds.

In connection with the above work the items of work detailed below were done either in excess, or, in deviation of the provision in the estimate without obtaining the sanction therefor. In the completion report and hence the drawal of grant of Rs.673-7-0 as detailed below is not in order.

Item of work.	Estimated provision.	Value of work done.	Excess or deviation.	15% deduction as per bill.	Net excess.	Half grant to be refunded.
1.Baling out water.	Rs.300	982-6-0	682-6-0	102-6-0	580/-	290/-
2.Earth filling round the new well.	1465/-	Filling in with metal 689-6-0 Gravel collected for filling 988-6-0	689-6-0	103-5-0	586-1-0	293-0-0
			212-12-0	31-14-0	180-14-0	90-7-0
						673-7-0

There is also no evidence from the muster roll that the progress of baling water referred to above was supervised by one officer in charge of the work, and that it was satisfied that the expenditure was actually incurred. The payments made were not attested by any witnesses. The certificate that the coolies were actually employed on work, which is not susceptible of measurements and that the work turned out is worth the amount paid for it was not recorded in the muster roll for Rs.878-10-0 for baling out water.

/True copy/

(Sd) ...
2-9-40
Dt.Panchayat Officer,Bellary.

/True copy/

14-9-40
for Inspector.

E & PH

Cono 18814. From the P.D B Bellary
Ref. C no 1324/40 Dy 1.5.40.
Subject Grants Kurugodu
Panchayat - Bellary Dt
Audit notes & irregularities

This may be sent to the Exr L.F Accts 40 for remarks

SRM
30/5/40

Exr

GOVERNMENT OF MADRAS
12 JUN 1940
EDUCATION AND PUBLIC HEALTH DEPT.

29/5
29/5/40

EPHU O 18814-1 E&PH.
31.5.40

EXAMINER
1-JUN-1940
LOCAL FUND

Examiner's Office.

The accounts of the Kurugodu Panchayat Board are under the audit of the District Panchayat Officer, Bellary. As the records relating to this Panchayat Board are with him the letter of the President, District Board, may perhaps be referred to the Inspector of Municipal Councils & Local Boards, for remarks.

Edn.& P.H.deptt.u.o.

12 JUN 1940
EDUCN. DEPT.

Exr UO 770-1
N 6.40
24080

11/6/40

E and P.H

Please see the suggestion of the Exr above. The matter may be referred

To the Inspr. of Ml. cls. and L. Boards.

~~24.10~~. The draft memo below is for approval

Cm 18814/41

Asst

Exm
18.2.40

SRM
20/6/40

Memo No - 18814 - 2 Exn 41 of 21.6.40 — p 13 CF

Cm No 37898 from the Inspr of Ml cls & L. Bds. No 23977 of 14.9.40 — pp 14-19 CF

Please see the Inspr's letter on p 14-15 cf In the circumstances stated by him the Exr may be requested to state whether he agrees to drop the audit objection

SP
9/40

The proper thing ~~to write~~ seem to be Send the measurement book to the Auditor or produce it at the ext audit.

SRM
1.10.40

Exr

Examiner's Office.

Exn 41 0110
18814-38
2. 10. 40

As the measurement book has been scrutinised by the District Panchayat Officer, Bellary, who is at present the auditor of the Panchayat and he and the Inspector of Municipal Councils & Local Boards are satisfied with the measurements recorded

Expr. 5. 2m

the objection will not be pressed by this Department

Edn.& P.H.deptt.u.o.

11.10.40

Expr. U.O.No.1353-1
11.10.40

Edn(E2)

A draft order in this
has been put for approval-

42095

15/10/40

SRY
17.10.40

15/X/40

D.F. 1

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT :— Grant Kurunegoda Panchaya — Bellana D.S. - Dra also a grant

READ AGAIN "Q" dated 19

READ ALSO :—

No. From the dated 19

Order / ~~Resolution~~ Ms. No. dated 19

Received —
2. The dy will not be by the Audit Dep

SRCY 17.10.40

To

The D.S.
Bellana

Copy to the dy
R.L.C. D.S./13

Copy to the Govt Agent
17.7.24.